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Kansas Auditor’s reports

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Annual report of the Auditor of State, <1870-1873>

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AUDITOR'S REPORT.

AUDITOR'S OFFICE, TOPEKA, KANSAS,
January 1st, 1862.

To the Governor of the State of Kansas:

The law prescribing the duties of the Auditor of State, approved June 3d, 1861, requires of him, at the commencement of each year, to report to the Governor the financial condition of the State, and also to suggest plans for the improvement and management of the public revenue.

In obedience to this requirement, I have the honor to submit the following report:

1st. A statement of Bonds issued in accordance with Section 4 of "An Act supplementary to an Act to authorize the negotiation of one hundred and fifty thousand dollars of the Bonds of the State of Kansas, to defray the current expenses of the State," approved May 1st, 1861.

2d. A statement of Bonds (known as War Bonds) issued and sold in accordance with "An Act to authorize the State of Kansas to borrow money to repel invasion, suppress insurrection, and to defend the State in time of War," approved May 7th, 1861.

3d. A general statement of the amount of warrants drawn upon the Treasury during the year and up to the 31st of December, 1861.

4th. A general statement of the amount of warrants drawn upon the Treasury; the amount of warrants redeemed, and the amount of warrants outstanding, up to the 31st of December, 1861.

5th. A tabular statement, as arranged by the State Board of Equalization, showing the amount of real and personal property assessed and taxed for State purposes, for the year 1861.

6th. A statement of the State tax charged to the several counties, for the year 1861.

7th. A statement showing the condition of the Lawrence Bank.

8th. A statement showing the condition of the Territorial Treasury; the amount of warrants redeemed; the amount of warrants outstanding, and the amount of Territorial indebtedness.

It will be readily understood that the duties of the financial officers of the State, during the past year, have been neither easy nor free from embarrassment. The inauguration of the new State Government took place at a time most inauspicious for the establishment of public credit. Not

only had the people been impoverished, during the period of our Territorial dependence, by the successive misfortunes of civil strife, financial panic and threatened famine, but the change to State independence took place at a time when public confidence was shaken by threats of National revolutions. Inheriting the effects of a Territorial Government, practically destitute of both a treasury and a financial system, and which had signalized its dissolution by stamping upon its credit the ineffaceable stigma of *repudiation*, the new State was not only without funds for the payment of current expenses, but found itself excluded from those money markets which are the ordinary resources of needy governments. Under these circumstances, it is a cause for gratulation that the interests of the State have not been compelled to suffer. All its departments have been enabled to work successfully; means have been provided to assist in the defense of the State against invasion; funds have been provided, at rates lower than could have been expected, to meet current expenses; provisions have been made for the payment, when due, of the interest on the State Bonds issued; and the public credit, in all respects, has been materially improved.

Some additional legislation will, however, be necessary to perfect the financial system of the State, and sustain and improve still more its credit. No government, relying for its support upon direct taxation, can be successfully conducted without the operation of laws which will enforce the the prompt payment of the taxes imposed. Experience proves that this prompt payment is always dependent on the severity of the penalties for its neglect. The penalties imposed, in case of real estate, are usually a sale of the property on such terms as threaten a speedy alienation; and a certain heavy increase of the tax itself, even in case it is redeemed. The heavier the rate of interest allowed, therefore, on moneys invested in lands sold for delinquent taxes, the safer the investment; the shorter the time allowed for redemption, and the better the tax title in case of non-redemption, the surer, then, will be the owner to prevent a sale by prompt compliance with the law. As the statutes are at present, the rate of interest on tax sales is too low to tempt the capitalist, and the time given for redemption too long. Besides, the tax title may become invalidated, by the most trifling flaw, proven in the proceedings; and the purchaser subjected to the possible loss of the entire amount invested.

As these facts become known, capitalists will decline the risk of purchase, and the land owner will neglect the payment of his tax with impunity—the consequence of which neglect will soon be apparent in a bankrupt exchequer, and a State credit dishonored at home and abroad. The law provides that when no other bidders, at the time of sale, offer the amount of the tax penalty and charges, the land shall be bid off by the county, which becomes the debtor of the State for said amount. As no county is able to act as a capitalist in this transaction, no immediate benefit accrues to the State; and a system of intermediate credits is thus inaugurated, by

which each county is placed in the position of a debtor at will, for moneys upon which the State has relied to meet the Legislative appropriations.

It is unquestionable that the present laws permit negligence and abuse on the part of county officers in the discharge of their duties. Instances are numerous, where officers, handling public moneys, evade the provisions of the statute, and use the same indirectly in purchase of State Scrip, at a depreciated price, thus employing the money of the State in private speculation, and to the great injury of its credit. Failures to perform the duties and make the returns required by law, within the specified time, are also common. A want of promptness on the part of the officers charged with the execution of the provisions of the tax law, materially effects the management of the public revenue, and impairs the credit of the State. For those reasons, I would advise such a revision of the tax laws of the State as will

1st. Increase the rate of interest allowed on sales of real estate for delinquent taxes, from twenty-five per cent. per annum, to fifty per cent.

2d. Diminish the time allowed for redemption of lands thus sold, from three years to two years.

3d. Prevent the invalidation, by technical irregularities, of such sales, and make tax titles absolute in all cases where the tax has actually been paid.

4th. Enable the purchaser, in all cases, either of redemption or invalidation, to recover, from the owner or the State, the full amount of purchase money, forfeiture, and interest.

5th. Oblige each county at the expiration of the time allowed for redemption on all lands purchased by it, to re-sell the same at once, for cash, and pay over the avails to the State Treasurer; thus making, periodically, a complete settlement of accounts between the counties and the State.

6th. Provide prohibitions and penalties sufficient to prevent speculation in State Scrip, by collectors of revenue or other officers; and to enforce the punctual performance of duties and the prompt making of returns.

An effort is anticipated, during the present session of the Legislature, to provide, by law, for the postponement of the collection of taxes levied to meet the appropriation of the past year. As a large portion of these appropriations was intended to insure the payment of the interest and principal of the public debt, authorized at the same time and since contracted, it will be seen, by a reference to the fifth section of the eleventh article of the Constitution, that no such postponement can legally be made.

Were the case otherwise, a recurrence to a practice so at war with all sound principles of finance, could not fail greatly to embarrass the operations of the department, injure the credit of the State, and by depreciating its scrip, largely increase the ultimate burdens of taxation on the people.

The assumption, by the State, of the late Territorial indebtedness, is a question which should be carefully considered by the Legislature. The subject has elicited very general discussion; and I am convinced that some legislation should be had for the adjustment of just and legal demands. This action is required, not only by justice, but by the interest and credit of the State. Should the Legislature decide to provide for the funding of the Territorial indebtedness, with a view to relieve this Department from a labor which does not belong to it, the appointment of a Commission, whose duty it shall be to investigate all unadjusted claims against the Territorial government, and whose certificate awards shall be the evidence on which the Auditor shall be authorized to draw his warrants on the Treasurer for the payment.

I would respectfully call the attention of the Legislature to certain claims now on file in the Auditor's office, founded upon military service within the State, authorized and directed by the Governor, during the past summer. While the service was duly authorized and the claims properly presented, I have not felt at liberty to audit them: First, because the Act of the Legislature of 1861, entitled "An Act to authorize the State of Kansas to borrow money to repel invasion, suppress insurrection, and to defend the State in times of war," under which this military service has been performed, is incomplete in not making appropriation of any sum for this purpose.

The Legislature, in the hurry of its business, having, inadvertantly, omitted to place the funds to be realized by the loan, provided for in said Act, within the reach of the Auditor's Warrants, a further difficulty, in the way of liquidating the said claims, is the absence of any positive law fixing the pay of officers and men who shall be called upon to perform military service, by the authority of the State. I would request that the Legislature take such action upon the claims as will result in their speedy adjustment; and would recommend the appointment of a Commission to investigate and allow these claims, similar to the one proposed in the paragraph on Territorial indebtedness.

GEO. S. HILLYER.

No. 1.

A STATEMENT OF BONDS

Issued in accordance with Section 4 of "An Act Supplementary to an Act to authorize the negotiation of One Hundred and Fifty Thousand Dollars of the Bonds of the State of Kansas to defray the Current expenses of the State," approved May 1st, 1861.

1861.			
Dec. 31.	To amount of Bonds issued and sold at seventy cents on the dollar, $62,200 @ 70 per cent.	$43,540 00	
" 31.	" Amount received on sale of unused material of Capitol building, Lecompton,	261 36	
" 31.	" Whole amount of State Warrants redeemed to December 31,		$43,801 36
" 31,	To amount of Warrants cancelled up to Dec. 31, 1861.	43,823 73	
	" " " Interest on the above Warrants,	70 42	
	CONTRA,	43,894 15	
" 31.	By amount of Treasurer's Certificate issued Showing the whole amount of Warrants redeemed in the fiscal year, ending Dec. 31, 1861,	92 79	43,801 36

No. 2.

A STATEMENT OF BONDS

(known as "War Bonds") issued and sold in accordance with "An Act to authorize the State of Kansas to borrow money to repel invasion, suppress insurrection and to defend the State in time of War," approved May 7th, 1861.

1861.			
Dec. 31.	To amount of Bonds issued and sold at forty cents on the dollar, $30,000, @ 40 per cent. of sale,	$12,400 00	
	CONTRA.		
" 31.	By amount of War Warrants redeemed,	3,450 54	
	Leaving a balance in the treasury of		$8,949 46

No. 3.

A GENERAL STATEMENT

Of the amount of Warrants drawn upon the Treasury to the 31st of December, 1861.

1861.			
Dec. 31.	Governor's Department,	2,677 06	
" 31.	Secretary's do.	2,045 08	
" 31.	Auditor's do.	2,036 51	
" 31.	Supt. Public Instruction,	1,039 00	
" 31.	Atty. General's Dep.	333 33	
" 31.	Judicial Department,	9,110 00	
" 31.	Legislative Department and mileage of members,	20,735 49	
" 31.	Officers of Senate and House of Representatives,	3,383 24	
" 31.	Officers of the Senate,	1,561 50	
" 31.	Miscellaneous Department,	6,306 07	
" 31.	Commissioner's to Select Public Lands	1,206 50	
" 31.	Adjutant General's Department,	131 30	
" 31.	Quartermaster's Department,	30 00	
" 31.	State Printing,	10,338 25	
" 31.	War Expenses,	3,450 54	
" 31.	Expense of Issuing and Negotiating State Bonds,	427 20	
" 31.	Commissioners to Locate Penitentiary,	153 00	
" 31.	Treasurer's Department,	1,079 42	$66,063 49

GOVERNOR'S DEPARTMENT, (No. 3 CONTINUED.)

Date.	To whom Issued.	For what Issued.	Amount.	Appropriat'n.
1861.				
June 11	N. W. Johnson,	Fuel,	$ 36 36	$ 41 50
26	C. Robinson	Postage & Stationery	61 45	
26	C. Robinson	Salary,	1,000 00	
26	S. C. Smith	Secretary	300 00	
26	L. C. Wilmarth	Rent, Furniture & Wood	166 50	
July 11	C. Robinson	Furniture & Secret Service	568 53	
11	"	Secret Service	420 00	
Aug. 16	D. H. Wier	Stationery	4 20	
Oct. 22	L. C. Wilmarth	Rent	120 00	2,677 06

SECRETARY STATE'S DEPARTMENT, (No. 3 CONTINUED.)

1861.				
June 10	John W. Robinson	Salary	$750 00	$2,525 00
13	J. S. Cook	Services	5 00	
27	L. C. Wilmarth	Furniture	4 50	
July 10	John W. Robinson	"	15 00	
12	"	Furniture &c,	210 00	
12	L. Dow	Rent	22 00	
Aug. 17	John W. Robinson,	Salary	375 00	
27	D. H. Wier	Clerk	100 00	
Oct. 28	D. H. Wier	"	500 00	
19	J. A. Steel	Rent	33 33	
June 11	N. M. Johnson		30 25	
			$2,045 08	

AUDITOR'S DEPARTMENT, (No. 3 CONTINUED.)

1861.				
June 4	Geo. S. Hillyer	Salary	$760 00	$2,500 00
4	"	Rent	150 00	
4	"	Clerk	300 00	
11	N. M. Johnson	Fuel	20 60	
12	L. C. Wilmarth	"	8 00	
22	Bansor & Jilson	Clerk,	3 75	
27	Geo. S. Hillyer	"	4 25	
July 2	"	"	210 00	
2	"	Rent	30 00	
Aug. 14	"	Rent	1 00	
16	"	Salary &c.	548 91	
			$2,036 51	

TREASURER'S DEPARTMENT, (No. 3 CONTINUED.)

1861.				
June 10	L. C. Wilmarth	Contingent expenses,	$5 00	$1,800 00
10	"	"	1 50	
10	H. R. Dutton	Salary	24 12	
10	"	"	14 00	
20	"	"	520 00	
27	L. C. Wilmarth	Rent	20 00	
Aug. 15	H. R. Dutton	Salary	84 80	
16	"	"	410 00	
			$1,079 42	

SUPERINTENDENT OF PUBLIC INSTRUCTION'S DEPARTM'T, (No. 3 CONTINUED.)

1861.				
June 22	W. R. Griffith	Salary	$600 00	$1,700 00
27	L. C. Wilmarth	Furniture	9 00	
22	W. R. Griffith	Rent	10 00	
July 9	"	Furniture and Traveling Ex.	140 00	
Oct. 28	"	Salary	300 00	
			$1,059 00	

ATTORNEY GENERAL'S DEPARTMENT, (No. 3 CONTINUED.)

1861.				
June 19	R. S. Stevens, on acct.,	B. F. Simpson, Salary	$333 33	$1,200 00

JUDICIARY DEPARTMENT (No. 3 CONTINUED.)

Date.	To whom Issued.	For what Issued.	Amount.	Appropriat'n.
1861.				
June 4	O. E. Learnard	Salary District Judge	$625 00	$12,300 00
13	Jacob Safford	" "	750 00	
27	S. A. Kingman	Associate Justice Salary	750 00	
July 1	A. L. Lee	Salary District Judge	750 00	
3	Wm. McDowell	" "	750 00	
3	Thomas Ewing, Jr.	Salary Chief Justice	910 00	
15	S. O. Thacher	" District Judge	750 00	
Aug. 7	L. D. Bailey	" Associate Justice	750 00	
16	S. A. Kingman	" " "	375 00	
16	Jacob Safford	" District Judge	375 00	
Sept 6	S. O. Thacher	" "	375 00	
7	L. D. Bailey	" Associate Justice	375 00	
14	Wm. McDowell	" District Judge	375 00	
Oct. 3	R. M. Ruggles	" "	375 00	
18	A. L. Lee	" "	375 00	
28	Thomas Ewing, Jr,	" Chief Justice	450 00	
			$9,110 00	

MISCELLANEOUS DEPARTMENT (No. 3 CONTINUED.)

1861.				
June 14	J. B. Giles	Rent of Rep. Hall	$100 00	$100 00
11	H. D. Rice	" Cong'l Church	75 00	75 00
12	L. C. Wilmarth	" Senate Chamber	175 00	175 00
14	J. B. Gale	" Rep. Hall	104 00	104 00
25	John W. Robinson	Stationery for Leg. and Officers	1,000 00	1,000 00
4	J. R. Bunker	On acct. of Cox & Baker	25 75	
4	David Jilson	" "	26 75	
4	David Anderson	" "	1 50	
4	W. W. Cox	" "	102 45	
4	E. Baker	" "	108 95	
4	J. Fletcher	" "	3 50	
4	E. Baker	" "	2 00	270 90
24	N. W. Cox	" N. W. Cox	56 75	56 75
July 13	J. Parker	" Team work	20 00	20 00
15	Wm. Young	" "	20 00	20 00
11	Wm. Pickett	" "	32 00	32 00
4	C. J. Bartlett	" Merchandise	135 00	135 00
13	D. Blush	" Team work	40 00	40 00
13	"	" B. Blush "	40 00	48 00
13	G. W. Sapp	" "	33 00	33 00
4	A. N. Blacklidge	Services	32 32	32 00
13	J. S. Cooke	Use of House	12 50	12 50
14	James Mussey	Team work	16 00	16 00
May 16	R. B. Mitchell	Amt. due on settlement as T. Tr.	650 77	600 00
June 4	Geo. S. Hillyer	On account	35 75	35 75
25	Kellam & Bro.	"	5 75	5 75
Aug. 26	Drake Bro.	" Stationery	46 75	46 75
June 25	Jacob Smith	" Merchandise	100 00	100 00
July 15	J. B. Billings	" "	10 00	10 00
16	Gunn & Mitchell	" Maps	93 75	93 75
11	N. M. Johnson	" Services	24 80	24 80
10	John W. Robinson,	"	127 50	127 50
10	J. R. Cooledge	"	21 64	21 64
4	A. Gunther	Translating Governor's Mess'ge	25 00	25 00
11	G. W. Sudington	Team work	35 00	40 00
26	Anderson & Wilcox	Merchandise	46 71	46 71
Aug. 19	T. B. Eldridge	On acct. of Team work	100 00	190 00
June 24	B. F. Dawson	Team work from Lecompton	24 00	24 00
25	Wykoff Stringham	Painting &c. Auditor's Office	17 30	17 30
Oct. 4	Holman & Markson	Clothing for State Convicts	100 00	500 00
4	Co. Com. Leav. Co.	Boarding &c. State Convicts	1,284 84	
June 17	John J. Ingalls	Transcribing Journals	303 00	500 00
Aug. 7	Anderson & Nicely	Trans. Journal D. B. Emmet	50 00	
7	Amos Bissell	"	113 90	
June 4	D. H. Wier	On acct. E. G. Ross State Rec.	404 60	884 00
4	D. Wilson	" " "	23 00	
4	E. G. Ross	" " "	452 40	
14	James Murray	For Packing Library	47 50	
			$6,306 07	

STATE PRINTING, (No. 3. CONTINUED.)

Date.	To whom Issued.	For what Issued.	Amount.	Appropriat'n.
1861.				
June 11	Speer & Moore	Printing for Auditor's Office	$32 50	$15,000 00
11	J. F. Cummings	State Printing bills &c.	1,260 98	
13	E. G. Ross	" "	495 00	
14	"	" "	2,847 33	
27	Speer & Moore	Printing Journals	180 00	
July 10	E. G. Ross,	" School Law,	421 41	
23	M. Frankingburg,	Binding Enrolled Bills &c.	109 25	
25	J. F. Cummings	Printing Executive Blanks &c.	241 00	
Aug. 6	Speer & Moore	" Journals	1,035 75	
14	E. G. Ross	"	42 28	
20	Trask & Lowman	" Laws	500 00	
20	John A. Martin	" Gov. Proclamation	31 00	
27	L. Sousman	" Gov. Mess. in German	25 00	
Sept. 3	Trask & Lowman	" Laws	1,430 80	
18	E. G. Ross	" Blanks, Ex. Dep't	19 40	
18	J. F. Cummings	" " "	130 55	
Oct. 7	Speer & Moore	" House Journals	1,536 00	
			10,338 25	

LEGISLATIVE, PER DIEM AND MILEAGE OF MEMBERS, (No. 3 CONTINUED.)

1861.				
Aug. 26	To Members of 1st Sess. per diem and mileage		$20,735 49	$25,144 00

OFFICERS OF THE HOUSE OF REP., (No. 3 CONTINUED.)

1861.				
Aug. 10	Officers of the House, Service &c.		$3,383 24	$3,500 00

OFFICERS OF THE SENATE, (No. 3, CONTINUED.)

1861.				
June 24	Officers of the Senate Services &c.		$1,561 50	$1,800 00

COMMISSIONERS FOR SELECTING PUBLIC LANDS.

July 25	R. S. Stevens	On acct. E. P. Bancroft Com.	$290 00	$1,500 00
26	R. Morrow	" H. B. Denman	70 00	
Aug. 3	"	" Hoffman & Denman	28 00	
Oct. 2	"	" "	150 00	
19	E. P. Bancroft	"	285 25	
19	Bancroft & Ransom	" E. P. Bancroft	46 00	
19	G. B. Cooper	Services	94 75	
19	A. R. Bancroft	"	172 50	
18	S. A. Williams	Ninety-three plates, per order	70 00	
			$1,206 50	

ADJUTANT GENERAL'S DEPARTMENT.

1861.				
Sept. 3	Trask & Lowman	Printing Blanks	$131 30	$500 00

QUARTER MASTER'S DEPARTMENT.

1861.				
June 26	C. Robinson	For services	$30 00	$590 00

WAR EXPENSES, (No. 3 CONTINUED.)

1861.				
June 26	C. Robinson	Messenger to Washington to procure arms &c.	$467 18	$20,000 00
27	L. C. Wilmarth	Use of Horse &c. org. Militia	28 00	
July 24	R. Morrow	Provisions furnished troops	1,653 67	
30	"	" "	73 15	
Aug. 30	"	" "	75 00	
12	"	" "	37 44	
31	Louis Wise	" "	11 05	
Sept. 9	F. W. Giles	Ex. charges on muni. of war	7 50	
17	M. K. Smith	Provisions furnished troops	58 30	
Oct. 22	C. Robinson	Services & horse & buggy hire	522 50	
22	"	" "	180 00	
26	R. Morrow	Provisions furnished troops	5 75	
26	Fry & Russell	Horse and buggy hire	300 00	
26	Geo. S. Hillyer	On acct. of Fry & Russell	31 00	
			$3,450 54	

EXPENSES ISSUING AND NEGOTIATING BONDS, (No. 3 Con.)

Date.	To whom Issued.	For what Issued.	Amount.	Appropriat'n.
1861. July 4	R. S. Stevens	Printing & binding bonds	$427 20	

COMMISSIONERS TO LOCATE STATE PENITENTIARY.

1861. Aug. 13.	C. S. Sanders	Services as Commissioner	$153 00	

No. 4.

A GENERAL STATEMENT

Of the Amount of Warrants drawn upon the Treasury, the Amount of Warrants redeemed, and the Amount of Warrants outstanding up to the 31st of December, 1861.

1861. Dec. 31	To amount of State Warrants drawn upon the Treasury during the fiscal year, ending December 31, 1861,	$62,612 95	
" " "	Amount of War Warrants drawn upon the Treasury during the fiscal year, ending December 31, 1861,	3,450 54	
" " "	Whole Amount of Warrants drawn upon the Treasury during the fiscal year, ending December 31, 1861,		$66,063 49

CONTRA.

1861. Dec. 31.	By Amount of State Warrants cancelled during the fiscal year, ending Dec. 31, 1861,	$43,801 36	
" " "	Amount of War Warrants cancelled during the fiscal year, ending December 31, 1861,	3,450 54	
" " "	Whole Amount of Warrants redeemed during the fiscal year, ending Dec. 31, 1861,		$47,251 90
	Amount of Warrants outstanding Dec. 31, 1861,		$18,811 59

No. 5.

STATEMENT *of the Taxable Property, by Counties, as fixed by the State Board of Equalization for* 1861.

NAMES of COUNTIES.	Total Number of Acres.	Average value of land reported by Co. Clerk per acre	Total value of Real Estate as reported by County Clerk.	Average value of land per acre, as fixed by S. Board.	Average value of Real Estate as increased by State Board.	No. of Town Lots.	Total value of Town Lots and Personal Property.	Total Valuation	Amount of State Tax to be collected in each Co.
Atchison,	253,781	$ 4 088	$ 984,638 00	$ 7 00	$ 1,776,467 00	19,342	$ 881,460 00	$ 2,657,927 00	$ 7,973 78
Allen,	40,362	1 628	66,889 00	2 50	100,755 00	2,493	155,746 00	256,503 00	769 50
Anderson.	364,821½	2 504	659,531 56	2 504	662,911 78	1,871	176,069 43	838,981 21	2,516 94
Breckenridge,	209,565	2 20	561,186 00	2 75	576,331 75	6,509	131,844 00	708,147 75	2,124 44
Brown,	258,308	2 53	657,483 00	2 50	645,770 00	1,230	100,250 00	746,020 00	2,238 06
Bourbon,	44,764	1 82	81,504 15	2 50	111,912 00		112,047 00	223,959 00	671 87
Butler,									
Chase,	54,516	2 927	178,367 00	2 50	136,290 00	2,513	25,497 00	161,787 00	485 36
Coffey,	240,571	1 749	420,910 00	2 75	661,570 25	6,397	108,562 30	770,132 55	2,310 39
Clay,									
Doniphan,	240,389 73	3 461	755,851 93	5 00	1,201,945 00	11,158	453,370 70	1,655,315 70	4,965 94
Douglas,	272,839	10 806	144,048 80	7 00	1,909,873 00	1,625	792,970 20	2,702,843 20	8,108 52
Dickinson,	54,728	1 374	75,099 50	1 50	82,090 00		20,021 71	102,113 71	306 34
Davis,	55,561	2 875	159,501 00	2 87½	159,737 87	3,419	66,906 87	226,643 87	697 93
Franklin,	183,357	2 587	469,743 00	3 00	550,071 00	7,884	77,311 00	627,382 00	1,882 14
Jackson,	23,999,470	3 002	720,577 29	3 002	720,461 99	754	32,624 00	753,085 99	2,259 25
Johnson,									
Jefferson,	241,250	2 98	712,556 00	4 00	965,000 00	2,198	217,396 00	1,182,396 00	3,547 18
Leavenworth,	136,890	16 525	2,261,696 58	14 00	1,916,460 00	8,800	2,636,029 00	4,552,489 00	13,657 46
Lykins, (Miami,)	218,215¾	3 974	875,948 00	3 974	867,149 55	4,266	219,462 00	1,086,614 65	3,259 84
Linn,	193,235	2 492	476,195 04	3 00	579,705 00	711	231,599 00	811,304 00	2,433 91
Marshall,	167,098	3 581	561,940 50	3 00	401,294 00	2,627	92,288 50	493,582 50	1,480 74
Morris,	16,473	2 222	38,758 00	2 22	236,718 31		58,488 00	95,206 31	285 61
Madison,	105,060	1 78	183,529 00	2 25	236,385 00		4,772 00	241,157 00	723 47
Nemaha,	298,960	1 31¼	391,725 00	2 25	672,660 00	896	81,409 00	754,069 00	2,262 20
Osage,	161,199	2 29	368,889 00	2 75	443,296 25	6,865	3,093 00	473,389 25	1,420 16
Potawottomie,	100,428	2 243	245,916 00	2 25	225,963 00	2,497	79,520 00	305,493 00	916 47
Riley,	53,063	2 427	130,447 00	2 50	132,657 50	5,583	273,579 00	406,236 50	1,218 70
Shawnee,	172,471	3 819	658,685 00	4 00	698,884 00	6,205	363,481 00	1,062,365 00	3,187 09
Saline,									
Wabaunsee,	107 797	2 132	224,964 00	2 50	279,490 00	2,184	24,631 45	304,121 45	912 36
Washington,									
Wyandott,	37,328	6 147	229,480 00	7 00	261,296 00	11,150	209,457 00	470,753 00	1,412 25
Woodson,	12,069		43,740 95			991	23,803 50	67,544 45	202 63

No. 6.

A STATEMENT OF THE STATE TAX

Charged to the several Counties, for the year 1861.

Names of Counties.	Total Valuation.	Capitation Tax.	Amount of State Tax to be collected in each county	Total.
Atchison	$2,657,927 00	$552 50	$7,973 78	$8,526 28
Allen	256,503 00	297 00	769 50	1,066 50
Anderson	838,981 21	195 00	1,516 94	2,711 94
Breckinridge	708,147 75		2,124 44	2,124 44
Brown	746,020 00		2,238 06	2,238 06
Bourbon	223,959 00	358 50	671 87	1,030 37
Butler				
Chase	161,787 00	62 50	485 36	547 86
Coffey	770,132 55	225 00	2,310 35	2,535 39
Clay				
Doniphan	1,655,315 70	336 00	4,965 94	5,301 94
Douglas	2,702,843 20		8,108 52	8,108 52
Dickinson	102,113 71	59 50	306 34	365 84
Davis	226,643 87		679 93	679 93
Franklin	627,382 00		1,882 14	1,882 14
Jackson	753,085 99	212 50	2,259 25	2,471 75
Johnson				
Jefferson	1,182,396 00		3,547 18	3,457 18
Leavenworth	4,552,489 00		13,657 46	13,657 46
Lykins (Miami)	1,086,614 65	416 00	3,259 84	3,675 84
Linn	811,304 00	401 25	2,433 91	2,835 16
Marshall	493,582 50	222 00	1,480 74	1,702 74
Morris	95,206 31	90 00	285 61	375 61
Madison	241,157 00	54 00	723 47	777 47
Nemaha	755,069 00	255 00	2,262 20	2,517 20
Osage	473,389 25	85 00	1,420 16	1,505 16
Pottowattamie	305,493 69		916 47	916 47
Riley	406,236 50	193 50	1,218 70	1,412 20
Shawnee	1,062,365		3,187 09	3,187 09
Saline				
Wabaunsee	305,121 45	100 50	912 36	1,012 86
Washington				
Wyandott	470,753 00		1,413 25	1,412 25
Woodson	67,544 45		202 63	202 63
	$24,737,563 09	$4,115 75	$74,212 53	$78,328 28

No. 7.

A STATEMENT SHOWING THE CONDITION OF THE LAWRENCE BANK.

1861.			
Dec. 31.	Kansas seven per cent. bonds	$16,100 00	
	Kansas War Bonds	3,000 00	$19,100 00
	Circulation		$8,800 00

No. 8.

A STATEMENT

Showing the condition of the Territorial Treasury, the amount of Warrants redeemed, the amount of outstanding Warrants, and the amount of Territorial indebtedness.

1861.			
Dec. 31.	To amount of Warrants outstanding, per Auditor's Report of April 13th, 1861		$87,390 84
	CONTRA.		
Dec. 31.	By am't of Territorial revenue paid into Treasury since April 13,'61,	$8,492 83	
	" amount of outstanding Warrants Dec. 31st, 1861,	78,898 01	$87,390 84
	Amount of Territorial indebtedness Dec. 31st, 1861,		$78,898 01